

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 09<sup>th</sup> December, 2017**

**No. 598**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No.18/2017-State Tax (Rate)**

**Date: 30th June, 2017**

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim, in the Department of Finance, Revenue and Expenditure, No.1/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017 published in the Gazette of Sikkim, Extraordinary, vide number 280 dated the 6<sup>th</sup> July, 2017, namely:-

2. In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
"182A	3102	Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers";

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

3. This notification shall come into force with effect from the 1st day of July, 2017.

**Dipa Basnet  
Commissioner**

**Commercial Taxes Division**

**Finance, Revenue & Expenditure Deptt.**

**FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**